

**AN ORDINANCE AMENDING SECTION 7-25 OF THE NORWICH CODE OF ORDINANCES BY CHANGING THE TITLE, ADDING NEW PROVISIONS, TO BE IDENTIFIED AS (3) AND (4) TO SUBSECTION (a), AND BY ADDING A SUBSECTION (d) REGARDING THE TIMELY FILING OF A CLAIM FOR AN EXEMPTION AS PROVIDED IN THIS SECTION.**

**NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORWICH**, that Section 7-25 Personal property taxation exemption on ambulances including retrofitted handicapped vehicles of the Norwich Code of Ordinances be amended as follows:

Sec. 7-25. Personal property taxation exemption on ambulances including retrofitted handicapped vehicles *and motor vehicles equipped for persons with disabilities*

(a) An exemption from personal property taxation shall be granted to the following:

(1) Any ambulance-type motor vehicle or retrofitted handicapped vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for profit.

(2) Any property owned by a nonprofit ambulance company.

*(3) Any motor vehicle owned by a person with disabilities or owned by the parent or guardian of such person, which vehicle is equipped for the purpose of adapting its use to the disability of such person, provided the legislative body of the municipality adopts a definition of such vehicle.*

*(4) As used in Section 7-25(a) (3) and (4) and Section 7-25 (d) the terms "motor vehicle" and "vehicle" shall be defined to mean a motor vehicle, as defined in section 14-1(58) of the Connecticut General Statutes, that has been altered, reconfigured, or has undergone mechanical or structural changes that permit a persons with disabilities to safely drive such vehicle or to ride as a passenger therein, including hand controls, hoists, lifts, and other adaptive control devices which enable an individual with mobility restrictions to control the accelerator, floor brake, turn signals, dimmer switch, steering wheel and/or parking brake.*

(b) This section is adopted pursuant to Connecticut General Statutes Section 12-81c as may be amended from time to time.

(c) This section shall take effect in assessment years commencing on or after October 1, 1988

***(d) Applications for the exemption for motor vehicles owned by a person with disabilities or owned by the parents or guardian of such person shall be made on forms provided by the Assessor and must include all information and proofs required by the Assessor. A complete application for the exemption must be filed with the assessor, not later than the 31<sup>st</sup> day of December next following the date the property tax is due. The failure to submit a complete application for the exemption by the 31<sup>st</sup> day of December deadline shall be deemed to be a waiver of the exemption as to the taxes due under the relevant assessment date.***

Mayor Peter Albert Nystrom  
President Pro Tem Mark M. Bettencourt  
Aldерwoman Stacy Gould